ence to the domicile of the owner or to the local situation of the property, it seems clear that the British North America Act did not intend that the same property should at one and the same time be regarded as being within the Province of Quebec and within the Province of Ontario. One or other of the rules as to *situs* must be adopted, but both should not prevail so as to expose the taxpayer to double taxation. And yet the ingenuity of the Treasury Draughtsman in all the provinces is exercised in reaching out beyond the jurisdiction. Take, for instance, the Ontario Amendment to the Corporations Tax Act, 1914. It purports to impose a tax calculated upon the gross premiums received by insurance companies in respect of the business transacted in Ontario, and then proceeds to enact that a premium is deemed to be in respect of business in Ontario if it is payable or if it happens to be paid in Ontario or if it is payable in respect of insurance of a person or property resident or situate in Ontario at the time of payment, even where the business is transacted wholly outside of Ontario. Inasmuch as Quebec also imposes a tax on gross premiums, these companies are inevitably exposed to double taxation on the same business. Again, take an example from Quebec. The Succession Duties Acts, 1914, tax property actually situated within the province even where the transmission takes place outside of the province, and also tax the transmission in the province of property situated outside. Similar provisions in the Ontario Act bring about the inequitable result that the same property is twice taxed for succession duty.

The law of Wills offers great opportunities for improvement. It should be easy to standardize all matters relating to their formal validity, so as not to defeat the clearly expressed intentions of testators. For instance, why should a holograph will, validly made according to the laws of Quebec, be inoperative as to real estate situated in the other provinces (*Ross* v. *Ross*, 25 S.C.R. 307.)? Why should the rules governing the revocation of wills be different in different provinces, so that a person making his will when domiciled in one jurisdiction unwittingly revokes his will by becoming domiciled in another jurisdiction and